

EXHIBIT 22



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August 10, 2011

VIA EMAIL

William D. Schultz
Merchant & Gould P.C.
3200 IDS Center
80 South Eighth Street
Minneapolis, MN 55402

**Re: *ePlus, Inc. v. Lawson Software, Inc.*
Civil Action No. 3:09cv620 (REP)**

Dear Will:

We have reviewed the RQC source code disc (RQC0000744) you produced on July 14, 2011 and are unable to locate crucial files needed to assess the changes Lawson claims to have made to avoid infringement. As examples only, for the supposed change to the shopping cart functionality, we are unable to locate the following files or any files that appear to have replaced them:

- 1) . . . web/javascript/shoppingrtns.js;
- 2) . . . web/javascript/objects/LineItem.js;
- 3) . . . web/xFiles/xsl/reqLine.xsl;
- 4) . . .
java/src/com/lawson/webapp/framework/actionhandler/LineAddActionHandler.java;
- 5) . . . web/javascript/objects/Requisition.js;
- 6) . . . web/javascript/rqcalls.js; and
- 7) . . . web/html/index.htm.

If you have in fact produced these files, or files that have replaced them, please let us know immediately where we can find them on the disc. Otherwise, please explain why they have not been produced.

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More generally, the PATCH format in which you have produced the revised source code makes it exceedingly difficult to locate the relevant code that is invoked all the way from the web interface through the backend, or to isolate code changes that are relevant. The PATCH files contain thousands of files that appear to have nothing to do with Lawson's supposed workaround. Producing these apparently irrelevant source code updates obscures (intentionally or not) the scope and nature of the changes Lawson made that are specifically relevant to its supposed workaround.

In Scott Robertson's letter to Dan McDonald, dated July 1, 2011, we asked you to produce:

(a) file comparison output showing comparisons of each module that Lawson contends was modified as part of the supposed workaround with the version of that module that was part of the infringing system; (b) each module that was modified or added as part of the supposed workaround; and (c) each module that was removed as part of the supposed workaround.

We also asked you to provide the

source code control system control files, project files and log files showing the checkout/modification/checkin history of each project that was part of the implementation of Lawson's supposed workaround.

Your refusal to provide this information has complicated the process of analyzing the differences between RSS and RQC, thereby needlessly increasing the cost of analyzing the source code. Furthermore, your refusal to provide this information leaves us to guess at what changes you consider are significant, needlessly prolonging the process of analyzing the relevant changes.

Accordingly, we again ask you to provide the file comparisons and modified/added/removed modules requested in Mr. Robertson's letter and provide the source code control system control files, project files and log files we requested.

If Lawson will not provide these comparisons, modules and files, then please call me no later than Friday, August 12, 2011, so we can meet and confer.

Sincerely,

/s/ Jennifer A. Albert

Jennifer A. Albert

cc: Dabney Carr, IV